Fresno County Special District Website Transparency: Seeing Your Dollars At Work

Fresno County Civil Grand Jury 2023-2024

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Summary

The Fresno County Civil Grand Jury received a complaint from a Fresno County citizen regarding an expressed lack of transparency by special districts on their required websites. California Senate Bill 929 (SB 929), which was approved by the Governor on September 14, 2018 and became effective on January 1, 2020, updated the California Government Code by requiring all independent special districts to have websites that provide specific information unless granted an exemption by their boards. The Grand Jury has the authority to investigate the functions of special districts within Fresno County under Penal Code §933.5 and consequently reviewed 57 of the 80 independent special districts within the County for their compliance with SB 929. These 57 districts had combined revenues of over $492 million for the fiscal year 2021-2022 (as reported in the California State Controller's Office (CSCO), Special Districts Financial Data website), revenue generated through property taxes, special assessments, and fees. Our objectives were to answer three questions:

1) Does the independent special district have a website?
2) Does the website meet legal requirements?
3) Is the website transparent, meaning is the required information accessible and easily identified?

In response to the first question, the Grand Jury found that 11 independent special districts had no website; however, 3 of the 11 did have an exemption.

In response to the second question, the Grand Jury used a portion of the "District Transparency Certificate of Excellence" Checklist (Checklist) published by the Special District Leadership Foundation (SDLF), and part of their "Transparency Certification" program (2023_SDLF_District-Transparency-Application.pdf or https://higherlogicdownload.s3.amazonaws.com/CSDA/feaaf941-6df6-4428-a23c-583379a09704/UploadedImages/PDfs/2023_SDLF_District-Transparency-Application.pdf) for

evaluating special districts. The Grand Jury found that 24 special districts met all the legal requirements and 19 special districts were partially compliant.

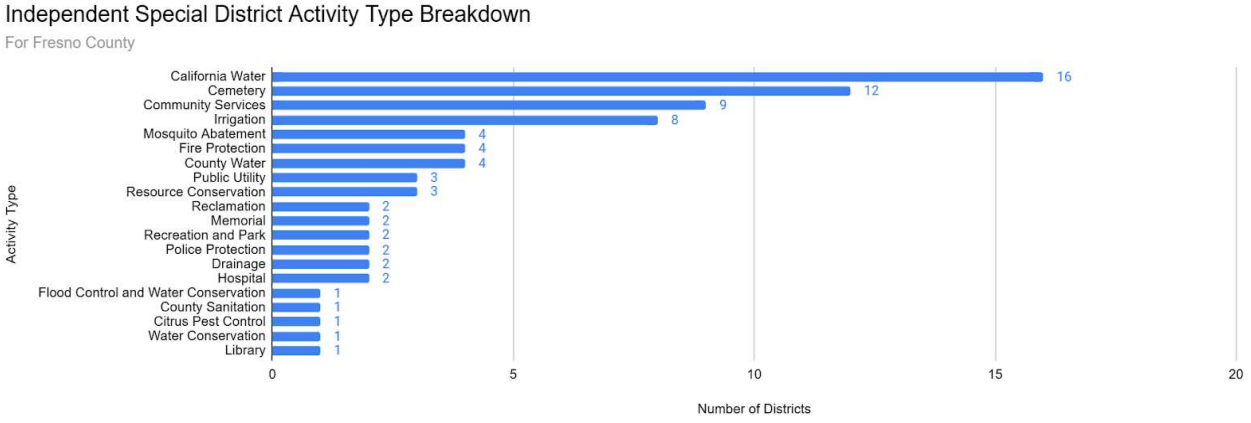
In response to the third question, the Grand Jury learned that only ten special districts earned a perfect score using the Checklist.

With nearly half a billion dollars of annual revenue acquired from customers of provided services, special district financial and operational transparency is crucial. Citizens should be able to easily monitor how taxpayer dollars are spent and how well the districts are providing services. The Grand Jury's goal with this report is to increase awareness of special district websites, to foster district transparency and to advocate for the use of a simple checklist that evaluates the transparency of special district websites.

Background

What are Special Districts?

Special districts are local governments created by communities to deliver specialized services essential to the community's health, safety, economy and well-being. Examples of services provided by special districts include sewage treatment, water delivery, fire protection, mosquito abatement, sanitation, utilities, and cemetery operations. Some districts, such as water districts, offer a single primary service and others meet a wide range of needs, such as in the case of community services districts, which can deliver up to 32 services. The following graph shows the services provided by the 80 independent special districts in Fresno County:



Special District Organization

Special districts are either *independent* or *dependent* depending on their organizational structure. Independent special districts are self-governed by their own elected board. They are not part of state or county governments. They are only directly accountable to the people residing within the districts' boundaries, and are governed by an elected board which oversees the functions and finances of the district. Dependent special districts are governed by other governmental entities. For instance, if a county board of supervisors or city council controls a special district, it is a dependent district. Fresno County has 48 dependent special districts (per CSCO report). The focus of this report is on *independent* special districts.

Special District Website Legal Requirement

California SB 929 took effect on January 1, 2020 and requires that absent a resolution from their governing board declaring a hardship, every independent special district "shall maintain an Internet Web site" that "shall clearly list contact information for the independent special district." A Facebook page does not qualify as an Internet website. Other California laws relative to special district website requirements also exist. These include the following:

- California Government Code § 7922.700 - 7922.725 - each local agency, except a local educational agency, shall create a catalog of enterprise systems.
- California Government Code § 54954.2 (a) (1) and California Government Code § 54956 (a) - Agendas are required to be posted to the special district website at least 72 hours in advance of regular meetings, 24 hours in advance of special meetings.
- California Government Code § 54957.5 - requires agendas and supporting documents to be "available upon request" and "available for public inspection" in person. This requirement is not necessary if a number of conditions are met, including that the agendas and supporting documents are posted on the agency's website.

- Compensation Report – California Government Code § 53908 - states that a local agency can post its compensation information on its website or it can link to the Controller's "Government Compensation in California" website.
- Financial Transaction Report – California Government Code § 53891 (a) - requires local agencies to submit to the Controller a report of financial transactions from the preceding fiscal year.
- California Government Code § 7922.680 (a) and (b) - All information on a special district website, except for a school district, defined as “open data” must be “retrievable, downloadable, indexable, and electronically searchable; platform independent and machine readable.”
- California Government Code § 7405 – Special districts, as governmental entities, must comply with the accessibility requirements of Section 508 of the Federal Rehabilitation Act of 1973 (ADA Compliance).
- California Health and Safety Code § 32139(b) - Healthcare special districts are required to maintain a website that includes all items above, plus additional requirements. These requirements include budget, board members, Municipal Service Review, grant policy and recipients, and audits.

Special districts requesting a hardship exemption have to go through numerous steps for approval. A special district does not have to have a website if, with a majority vote of its governing body at a regular meeting, the district adopts a resolution declaring that a hardship exists that prevents it from establishing or maintaining a website. The resolution adopted under this exception must include detailed findings based on evidence included in the meeting’s minutes that support the board’s determination. Examples of hardship include inadequate access to broadband network facilities, significantly limited financial resources, or insufficient staff resources. Finally, the resolution is only valid for one year. To continue the exemption, the special district governing body must adopt a resolution pursuant to this exception every year so long as the hardship exists.

Methodology

Since other California Grand Juries, including Placer and Tulare Counties, have recently written reports on special district website transparency, the Fresno County Grand Jury used their reports as models for its own investigation. Due to the large number of independent special districts, the Grand Jury investigated only those independent special districts that had revenues greater than $200,000 listed on the fiscal year 2021-2022 CSCO, Special Districts Financial Data website (https://www.bythenumbers.sco.ca.gov). Fifty-seven of the 80 listed independent special districts met the $200,000 threshold. The Fresno County Local Agency Formation Committee (LAFCo) directory (https://www.fresnolafco.org/special-district-information) was then consulted as a source for the special district website links. The Grand Jury also performed an internet search for those districts that did not have a website listed on the LAFCo directory. To maintain objectivity and simplify the website review process, the Grand Jury used the first 15 items on page 2 of the Checklist from the SDLF to score each district's website. SDLF promotes special district transparency through its Transparency Excellence program (www.sdlf.org). The portion of the SDLF checklist used by the Grand Jury for its review is shown below:

Website Requirements

Maintain a district website with the following items Required. (provide direct website links for each item) - Required items available to the public:

- ☐ Names of board members and their full terms of office to include start and end date
- ☐ Name of general manager and key staff along with contact information
- ☐ Election/appointment procedure and deadlines
- ☐ Board meeting schedule
  (Regular meeting agendas must be posted 72 hours in advance pursuant to *Government Code Section 54954.2 (a)(1) and Government Code Section 54956 (a)*)
- ☐ District's mission statement
- ☐ Description of district's services/functions and service area
- ☐ Authorizing statute/Enabling Act (Principle Act or Special Act)
- ☐ Current district budget
- ☐ Most recent financial audit
- ☐ Archive of Board meeting minutes for at least the last 6 months
- ☐ Link to State Controller's webpages for district's reported board member and staff compensation (*Government Code Section 53908*)
- ☐ Link to State Controller's webpages for district's reported Financial Transaction Report (*Government Code Section 53891 (a)*)
- ☐ Reimbursement and Compensation Policy
- ☐ Home page link to agendas/board packets (*Government Code Section 54957.5*)
- ☐ SB 272 compliance-enterprise catalogs (*Government Code Section 6270.5*)

*Excerpt from Special District Leadership Foundation District Transparency Certificate of Excellence Application

The Checklist contains the legally required website items (those items highlighted in light red and ending with a Government Code), along with many of the items SDLF

considers important for special district transparency excellence. Thus, the Grand Jury website review focused on public transparency and did not review compliance of California Government Code § 7922.680 (a) and (b) relevant to machine retrieval of website open data, California Government Code § 7405 associated with website ADA compliance, and California Health and Safety Code § 32139(b) having other specific requirements for healthcare special districts.

During the initial review of all 57 websites, all websites were reviewed several times by multiple Grand Jury members using a point scoring system to determine if A) the website met the legal requirements; and B) if the website exhibited transparency. An initial Transparency score was calculated on all 57 districts before contacting the special districts to review their score. Fifty-four of the 57 special districts were able to schedule a time to meet with the Grand Jury. Due to a report timeline and specific interview requirements, the Grand Jury was unable to meet with the remaining three special districts. Hence, those three special districts who did not meet with the Grand Jury are listed as not interviewed on the table below.

After meeting with the 54 special districts, the Grand Jury did review and re-score the districts' websites again before the report was finalized. This was done due to the overwhelming positive response of those interviewed who wanted to improve their district's Transparency scores as soon as possible. All of the districts interviewed understood the importance of government transparency and wanted to do better and achieve a better transparency score. Many of the special districts updated their websites within hours of the Grand Jury interviews. The results on the Special District Total Transparency Scoring table on pages 10-11 below reflect the re-scoring of the websites.

Scoring

A. Did the Website Meet the Legal Requirements?

The five items highlighted above (on page 7) in the Checklist all needed to be on the district's website for that special district to be compliant. One point was given for each legal requirement met on the website. There were five possible points available for this portion of the scoring. The below Posting Requirements Scoring Legend table

provides a review of the scoring shown on the Special District Total Transparency Scoring table shown below on pages 10-11.

Posting Requirements Scoring Legend	Special District Name	Website meets all 5 Posting requirements	Posting Requirement Points
If all five items were included, then the special district was listed as "Compliant" with a total of five points:	Fully Compliant District Name	Compliant	5
If some of the items were included on the website, but not others, then it was listed as "Partial" (partially compliant) with a point given for each item identified on the website:	Partially Compliant District Name	Partial	
If the special district had an exemption, then it was listed as "Exemption":	Exempt District Name	Exemption	
If no website was found, then it was noted the district was "No Website":	No Website District Name	No Website	

B. Is the Website Transparent?

While it is crucial to ensure the independent special districts are meeting legal requirements, transparency is also essential. All 15 items on the Checklist (shown on page 7 above) were included in the Special District Total Transparency scoring table. If the special district website exhibited a line item on the Checklist, it received a point. A perfect score for transparency would be 15. All requirements on the Checklist line item would have to be present for the point to be awarded. The first item on the Checklist, for example, requires the following: "Names of board members and their full terms of office to include start and end date." If the special district website listed the board members, but did not include their term dates, no point was awarded. The Transparency scoring is shown in the column titled Total Transparency Points in the Special District Total Transparency Scoring table below.

Scoring Results

The Special District Total Transparency Scoring table below reflects the special districts current websites' scoring (as of May 10, 2024). The data from the grand jurors' website review were aggregated in a spreadsheet. Point totals given for a website's legal requirements as well as its website transparency points are shown next to the name of the independent special district. The revenues are also shown for the special

districts to help provide a perspective on the size of the special districts. The table is sorted by legal posting requirement points first, followed by total transparency points.

Special District Total Transparency Scoring					
	Special District Name	**Website meets all 5 Posting requirements**	**Posting Requirement Points (5 possible)**	**Total Transparency Points (15 possible)**	**Fiscal Year 2021-2022 Revenue $'s**
1	Fresno Metropolitan Flood Control District	Compliant	5	15	$34,354,061
2	Panoche Water District**	Compliant	5	15	$19,746,865
3	Selma - Kingsburg - Fowler County Sanitation District (Fresno)**	Compliant	5	15	$12,751,386
4	Clovis Memorial District**	Compliant	5	15	$4,982,812
5	Fresno-Westside Mosquito Abatement District**	Compliant	5	15	$1,845,696
6	Sanger-Del Rey Cemetery District**	Compliant	5	15	$1,670,600
7	Laton Community Services District**	Compliant	5	15	$801,046
8	Selma Cemetery District	Compliant	5	15	$701,899
9	Biola Community Services District**	Compliant	5	15	$634,525
10	Pleasant Valley Water District**	Compliant	5	15	$208,366
11	North Central Fire Protection District	Compliant	5	14	$13,173,634
12	Fresno Mosquito and Vector Control District	Compliant	5	13	$2,423,336
13	Fresno County Fire Protection District	Compliant	5	12	$31,410,140
14	Calwa Recreation and Park District**	Compliant	5	11	$789,658
15	Kingsburg Cemetery District**	Compliant	5	11	$705,046
16	Oak Grove Cemetery District (Fresno)**	Compliant	5	11	$302,387
17	Consolidated Mosquito Abatement District	Compliant	5	10	$4,187,511
18	Sierra Resource Conservation District	Compliant	5	10	$3,485,008
19	Panoche Drainage District (Fresno)	Compliant	5	9	$7,819,577
20	Laguna Irrigation District	Compliant	5	9	$1,848,572
21	Pinedale Public Utility District	Compliant	5	9	$405,565
22	Coalinga-Huron Recreation and Park District	Compliant	5	8	$3,319,407
23	Mercy Springs Water District	Compliant	5	7	$365,826
24	Central Valley Pest Control District	Compliant	5	5	$370,945
25	Coalinga Healthcare District** ##	Partial	4	14	$1,815,438
26	Fresno Irrigation District**	Partial	4	13	$23,890,061
27	Farmers Water District**	Partial	4	13	$1,273,777
28	Kings River Conservation District**	Partial	4	12	$14,231,595

Special District Total Transparency Scoring					
	Special District Name	Website meets all 5 Posting requirements	Posting Requirement Points (5 possible)	Total Transparency Points (15 possible)	Fiscal Year 2021-2022 Revenue $'s
29	Del Rey Community Services District**	Partial	4	10	$1,560,332
30	Coalinga-Huron Library District	Partial	4	9	$1,500,617
31	Reedley Cemetery District**	Partial	4	9	$1,184,273
32	James Irrigation District	Partial	4	8	$13,260,682
33	Consolidated Irrigation District**	Partial	4	8	$7,536,688
34	Sierra Cedars Community Services District**	Partial	3	10	$454,265
35	Westlands Water District	Partial	3	8	$228,293,978
36	Tranquillity Irrigation District**	Partial	2	6	$3,152,124
37	Parlier Cemetery District**	Partial	2	6	$406,273
38	Orange Cove Irrigation District**	Partial	2	5	$9,322,202
39	Riverdale Irrigation District	Partial	2	4	$633,114
40	Firebaugh Canal Water District	Partial	2	2	$8,779,911
41	Riverdale Public Utility District	Partial	2	2	$1,784,290
42	Orange Cove Fire Protection District	Partial	0	3	$1,579,525
43	Sierra Kings Health Care District	Partial	0	0	$3,439,955
44	Widren Water District	Exemption	0	0	$518,440
45	Camp 13 Drainage District	Exemption	0	0	$417,869
46	Bald Mountain Fire Protection District	Exemption	0	0	$213,132
47	Hills Valley Irrigation District	No Website	0	0	$3,839,395
48	Tri Valley Water District	No Website	0	0	$1,003,176
49	Fowler Cemetery District	No Website	0	0	$617,784
50	Fig Garden Police Protection District	No Website	0	0	$563,901
51	Garfield Water District	No Website	0	0	$442,098
52	Coalinga-Huron Cemetery District	No Website	0	0	$363,502
53	Washington Colony Cemetery District	No Website	0	0	$352,734
54	Kings River Water District	No Website	0	0	$240,848
55	Caruthers Community Services District	No Interview			$4,474,321
56	Malaga County Water District	No Interview			$3,683,113
57	Pinedale County Water District	No Interview			$3,083,927

**Score Adjusted after contacting Special District

Previously listed as Coalinga Regional Medical Center on the Fiscal Year 2021-2022 CSCO, Special Districts Financial Data website

The Selma Cemetery District and Fresno Metropolitan Flood Control District were the only two special districts to receive perfect scores in the Grand Jury's initial review of the websites. However, other districts were able to update their websites quickly to achieve that perfect score. Some of the most common issues found during the reviews included the following:

- Board member terms with start and end dates were not shown;
- Meeting agendas rather than the required minutes were archived on district websites;
- Websites contained outdated information including former board members and terms and did not publish board member election procedures;
- Websites did not publish current budgets and;
- Websites lacked current financial audits.

Several of the special districts with no websites have already begun the process of developing a website. The Grand Jury recognizes the many challenges, including minimal staffing, staffing turnover, and website costs, that the smaller special districts face in creating and maintaining a website. These smaller districts don't have a dedicated Information Technology person and could have a "staff" made up of volunteers, so, it's understandable it may take a bit longer to see enhanced scores in these smaller districts. But as mentioned above, the districts were up to the challenge.

Conclusion

While independent special districts are not required by law to show all items on the "District Transparency Certificate of Excellence" Checklist on their websites, all items on the Checklist do serve an important purpose. If a citizen is paying taxes to a special district, then the ability to see the district's budget and financial audits is crucial to maintaining trust in the district's governing officials and managers. As evidence of their commitment to open government, special districts who did not receive a perfect score would be well-served by an effort to raise their transparency scores. The Grand Jury encourages all special districts to review the "District Transparency Certificate of Excellence" Checklist above (on page 7) and for those that did not achieve a perfect score to be proactive in adding missing transparency items to their websites. The Grand

Jury also recognizes the hard work, time and expense special districts invest in their public presence, and thank those that continue to work on refining their websites. The following table shows the results of the special districts' hard work stemming from the investigation.

Overall Scoring Results	Before Interviews	After Interviews
Number of Districts with Perfect Transparency Score	2	10
Total Transparency Points	340	431
Number of Compliant Districts	18	24

District scores may generate discussion and even disagreement, and it should be noted the process was a subjective review and composite impression rather than a definitive judgment. However, the Grand Jury believes the overall scores are useful benchmarks, and the presence or absence of points is a useful touchstone for discussion of the work individual special districts need to complete. In the end, the goal is to create "Transparency Excellence" on all special district websites, and if information is clear enough that all reviewers agree on a perfect score of 15 there would be no doubt the websites meet public needs. From this investigation, it initially appeared that most Fresno County independent special districts had work to do in improving their website transparency. However, after the Grand Jury spoke to the districts, the special districts all agreed that they could do better and many did the work to make it better today. This work is achievable and we look forward to seeing the results in increasingly transparent special district websites.

Findings

F1 There were 11 special districts with no website although 3 of these districts had an exemption.

F2 There were 19 special districts with partially compliant websites.

F3 Twenty-four websites met the five legal website requirements noted on the “District Transparency Certificate of Excellence” Checklist.

F4 Not all the websites are as transparent as they could be and only ten special districts:

- Biola Community Services District
- Clovis Memorial District
- Fresno Metropolitan Flood Control District
- Fresno-Westside Mosquito Abatement District
- Laton Community Services District
- Panoche Water District
- Pleasant Valley Water District
- Sanger-Del Rey Cemetery District
- Selma Cemetery District
- Selma - Kingsburg - Fowler County Sanitation District

received a perfect transparency score based on the “District Transparency Certificate of Excellence” Checklist.

Recommendations

R1 All non-exempt special district Board of Directors with no website should create a dedicated website to ensure the district meets the requirements of SB 929 by December 31, 2024. (F1)

R2 All special district Board of Directors that are partially compliant should update their website to ensure they meet the requirements of SB 929 by December 31, 2024. (F2)

R3 All special district Board of Directors that are not exempt should use the “District Transparency Certificate of Excellence” Checklist to improve their website transparency by December 31, 2024. (F4)

Required Responses

Pursuant to Penal Code section §933.05, the following responses are required from the Board of Directors of each district listed below within 90 days of receipt of this report for the following Recommendations and Findings:

		Recommendations (Findings)		
	Special District Name	**R1 (F1)**	**R2 (F2)**	**R3 (F4)**
1	Calwa Recreation and Park District			X
2	Central Valley Pest Control District			X
3	Coalinga Healthcare District		X	
4	Coalinga-Huron Cemetery District	X		X
5	Coalinga-Huron Library District		X	X
6	Coalinga-Huron Recreation and Park District			X
7	Consolidated Irrigation District		X	X
8	Consolidated Mosquito Abatement District			X
9	Del Rey Community Services District		X	X
10	Farmers Water District		X	X
11	Fig Garden Police Protection District	X		X
12	Firebaugh Canal Water District		X	X
13	Fowler Cemetery District	X		X
14	Fresno County Fire Protection District			X
15	Fresno Irrigation District		X	X
16	Fresno Mosquito and Vector Control District			X
17	Garfield Water District	X		X
18	Hills Valley Irrigation District	X		X
19	James Irrigation District		X	X
20	Kings River Conservation District		X	X
21	Kings River Water District	X		X
22	Kingsburg Cemetery District			X
23	Laguna Irrigation District			X

		Recommendations (Findings)		
	Special District Name	**R1 (F1)**	**R2 (F2)**	**R3 (F4)**
24	Mercy Springs Water District			X
25	North Central Fire Protection District			X
26	Oak Grove Cemetery District (Fresno)			X
27	Orange Cove Fire Protection District		X	X
28	Orange Cove Irrigation District		X	X
29	Panoche Drainage District (Fresno)			X
30	Parlier Cemetery District		X	X
31	Pinedale Public Utility District			X
32	Reedley Cemetery District		X	X
33	Riverdale Irrigation District		X	X
34	Riverdale Public Utility District		X	X
35	Sierra Cedars Community Services District		X	X
36	Sierra Kings Health Care District		X	X
37	Sierra Resource Conservation District			X
38	Tranquillity Irrigation District		X	X
39	Tri Valley Water District	X		X
40	Washington Colony Cemetery District	X		X
41	Westlands Water District		X	X

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Appendix A

Website addresses of the 57 initially reviewed special districts:

	Special District Name	Website
1	Bald Mountain Fire Protection District	No Website
2	Biola Community Services District	https://www.biolacsd.org/
3	Calwa Recreation and Park District	https://www.calwarecreation.org/
4	Camp 13 Drainage District	No Website
5	Caruthers Community Services District	https://carutherscsd.com/index.html
6	Central Valley Pest Control District	https://centralpest.specialdistrict.org/
7	Clovis Memorial District	https://www.cvmdistrict.org/
8	Coalinga Healthcare District	https://coalingahd.org/
9	Coalinga-Huron Cemetery District	No Website
10	Coalinga-Huron Library District	https://coalingahuronlibrary.specialdistrict.org/
11	Coalinga-Huron Recreation and Park District	https://chrpd.org/
12	Consolidated Irrigation District	https://cidwater.com/
13	Consolidated Mosquito Abatement District	https://www.mosquitobuzz.net/
14	Del Rey Community Services District	https://www.delreycsd.com/

	Special District Name	Website
15	Farmers Water District	https://www.farmerswd.com/
16	Fig Garden Police Protection District	No Website
17	Firebaugh Canal Water District	https://firebaughcanal.com/
18	Fowler Cemetery District	No Website
19	Fresno County Fire Protection District	https://www.fresnocountyfire.org/
20	Fresno Irrigation District	https://www.fresnoirrigation.com/
21	Fresno Metropolitan Flood Control District	https://www.fresnofloodcontrol.org/
22	Fresno Mosquito and Vector Control District	https://www.fresnomosquito.org/
23	Fresno-Westside Mosquito Abatement District	https://www.fresnowestmosquito.com/
24	Garfield Water District	No Website
25	Hills Valley Irrigation District	No Website
26	James Irrigation District	https://www.jamesid.org/
27	Kings River Conservation District	https://krcd.org/
28	Kings River Water District	No Website
29	Kingsburg Cemetery District	https://kingsburgcemetery.specialdistrict.org/
30	Laguna Irrigation District	https://www.lagunaid.com/
31	Laton Community Services District	http://latoncsd.com/
32	Malaga County Water District	https://www.malagacwd.org/
33	Mercy Springs Water District	https://mercyspringswd.specialdistrict.org/
34	North Central Fire Protection District	https://www.northcentralfire.org/
35	Oak Grove Cemetery District (Fresno)	https://ogcd.specialdistrict.org/
36	Orange Cove Fire Protection District	https://www.orangecovefire.com/
37	Orange Cove Irrigation District	http://orangecoveid.org/
38	Panoche Drainage District (Fresno)	https://panochedrainage.specialdistrict.org/
39	Panoche Water District	https://panochewd.specialdistrict.org/
40	Parlier Cemetery District	https://parliercemetery.com/
41	Pinedale County Water District	http://www.pcwdonline.com/
42	Pinedale Public Utility District	https://ppud.specialdistrict.org/
43	Pleasant Valley Water District	https://pleasantvalleywaterdistrict.com/
44	Reedley Cemetery District	https://www.reedleycemetery.com/
45	Riverdale Irrigation District	https://www.riverdaleirrigationdistrict.org/
46	Riverdale Public Utility District	https://riverdalepublicutilitydistrict.com/
47	Sanger-Del Rey Cemetery District	https://www.sangerdelreycemetery.com/
48	Selma - Kingsburg - Fowler County Sanitation District (Fresno)	https://www.skfcsd.org/
49	Selma Cemetery District	https://www.selmacem1.com/
50	Sierra Cedars Community Services District	https://sierracedars.com/

	Special District Name	Website
51	Sierra Kings Health Care District	https://www.skhcd.org/
52	Sierra Resource Conservation District	https://sierrarcd.com/
53	Tranquillity Irrigation District	https://trqid.com/
54	Tri Valley Water District	No Website
55	Washington Colony Cemetery District	No Website
56	Westlands Water District	https://wwd.ca.gov/
57	Widren Water District	No Website